



LOCAL SALES AND USE TAX Modifying Existing Taxes

February 22, 2022

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 3381 (Youakim) / S.F. 3191 (Rest)

Political subdivisions may impose a general sales and use tax subject to voter approval and special law authorization.

The bill clarifies the application procedures for political subdivisions seeking to modify existing local taxes. An amended resolution to the legislature is required for local governments seeking to increase the number of projects, project costs, total revenue to be raised, or lengthen the time the tax will be in effect.

The bill would have no impact on state taxes.

Source: Minnesota Department of Revenue
Tax Research Division
[https://www.revenue.state.mn.us/
revenue-analyses](https://www.revenue.state.mn.us/revenue-analyses)

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